

AUDIT COMMITTEE

Tuesday 12th April 2022 at 14.00 hrs
Microsoft Teams

A G E N D A

Note for Members of the Public: Due to the exceptional circumstances this meeting is being held via Microsoft Teams, please contact the OPCCN (details below) prior to the meeting if you wish to submit questions to the Committee on any matter on the public part of the agenda.

Questions should be addressed to the Chair of the Audit Committee.

- The details of the Audit Committee and relevant papers are on the website.
- The deadline for submission of questions is five clear working days before the meeting in order that an appropriate answer to the question can be given.
- Questions should be submitted by email to: - opccn@norfolk.police.uk or written questions can be sent via post to the Office of the Police & Crime Commissioner. (address below).
- A list of questions will be drawn up in order of receipt and copies of all questions and statements will be circulated to all members of the Committee.
- Each member of the public asking a question must give his or her name and the town that they live within Norfolk. We will publish the question and response on our website but redact individuals' details.

Part 1 – Public Agenda

1. Welcome and Apologies
2. Declarations of Personal and/or Prejudicial Interests
3. To approve the minutes of the meeting held on **25 January 2022** Page 4
4. Review and update the Action Log Page 10

- 5. Internal Audit 2021/22 Progress Report and Follow up Report and 2022/23 Draft Internal Audit Plan- Report from Head of Internal Audit Page 13
- 6. Forward Work Plan – Report from CFO Page 65
- 7. Draft Audit Committee Annual Report – Report from Chair and CFO Page 68

Part 2 – Private Agenda

- 8. Fraud update – Report from CFO
- 9. Strategic Risk Register Update –Report from Chief Exec and CC
- 10. AOB

Date of Next Meeting

Tuesday 5th July 2022 at 14.00hrs - Venue TBC

Enquiries to:

OPCCN

Building 1, Jubilee House,

Falconers Chase, Wymondham, Norfolk, NR18 0WW

Direct Dial: 01953 424455 Email: opccn@norfolk.police.uk

如果您希望把这份资料翻译为国语，请致电 01953 424455 或发电子邮件至：

opccn@norfolk.police.uk 联系诺福克警察和犯罪事务专员办公室。

Если вы хотите получить данный документ на русском языке, пожалуйста, обратитесь в Управление полиции и комиссии по рассмотрению правонарушений в графстве Норфолк по тел. 01953 424455 или по электронной почте:

opccn@norfolk.police.uk

Se desejar obter uma cópia deste documento em português, por favor contacte o Gabinete do Comissário da Polícia e Crimes através do 01953 424455 ou pelo e-mail:

opccn@norfolk.police.uk

Jei šio dokumento kopiją norėtumėte gauti lietuvių kalba, prašome susisiekti su Policijos ir nusikalstamumo komisarų tarnyba Norfolk grafystėje (Office of the Police and Crime Commissioner for Norfolk) telefonu 01953 424455 arba elektroninio pašto adresu opccn@norfolk.police.uk

Jeśli chcieliby Państwo otrzymać kopię niniejszego dokumentu w języku polskim, prosimy skontaktować się z władzami policji hrabstwa Norfolk (Office of the Police and Crime Commissioner for Norfolk) pod numerem 01953 424455 lub pisać na:

opccn@norfolk.police.uk



NORFOLK
CONSTABULARY
Our Priority is You

Audit Committee Meeting

Tuesday 25 January 2022

10:00 hours

Via Microsoft Teams

MINUTES

Members in attendance:

Mr R Bennett (Chair)
Ms A Bennett
Mr A Matthews
Ms J Hills

Also, in attendance:

Mr Giles Orpen-Smellie	Police and Crime Commissioner (PCC), Norfolk Constabulary
Mr S Megicks	Deputy Chief Constable (DCC), Norfolk Constabulary
Mr P Jasper	Assistant Chief Officer (ACO), Norfolk Constabulary
Ms J Penn	Chief Finance Officer, (PCC CFO), OPCC
Mr I Fearn	Head of Financial Accounting and Specialist Functions
Ms F Dodimead	Director of Audit, TIAA
Ms C Lavery	Audit Manager, TIAA
Ms V Chong	Assistant Manager EY LLP

Mrs J Curson Transcribing the minutes from the Teams Recording

Part 1 – Public Agenda

1.0 Welcome and Apologies

1.1 Apologies were received from Peter Hargrave.

1.2 There were no questions received from the general public.

2.0 Declarations of Personal and/or Prejudicial Interest

- 2.1 None were recorded.
- 2.2 The Chair asked for all committee members to email the CFO direct if there are any changes from the last updated version.

3.0 Minutes of the last meeting

- 3.1 There were no issues with the accuracy of the minutes from the last meeting held on 29 November 2021.
- 3.2 In relation to item 3.1 from the minutes on the 29 November 2021, in italics, this relates to a query raised by the Chair previously in relation to 5.7 of the minutes dated 19 October. The ACO advised that he is seeking some clarity from the Head of the Joint Justices Services in relation to this wording and will report back to the Committee with an explanation.
- 3.3 The minutes of the last meeting were duly agreed by the Audit Committee members as an accurate account of the meeting.

4.0 Action Log

- 4.1 The action log was reviewed in detail and the log will be updated to reflect the discussion.

5.0 Internal Audit Progress Report

- 5.1 F Dodimead gave an update on the general progress on the plan and advised that this is going well. However, there are a number of audits to complete in Q4 and this was due to the break in service when TIAA were not the appointed auditors. There will also be some audits that go into April but these were at the request of the specific managers for the areas to be audited. None of this will affect the timing of the Head of Internal audit opinion. F Dodimead confirmed that had been no changes to the plan since the last Audit Committee meeting in November.

5.2 Seized Monies – Limited Assurance

C Lavery advised that this area had been identified by both TIAA and the Constabulary as requiring review, and it had taken a year for the report to be finalised and presented to the Audit Committee. C Lavery advised that work with management had taken place during this time to resolve the issues that were raised and due to the complexities of the process, that these were assigned to the correct people.

5.3 Seized Monies - Recommendations

Site visits took place in Norfolk and Suffolk. At the time of the audit, there were sums waiting to be processed and banked at a site in Norfolk, although the

money was stored in a secure safe with restricted access. There is also a requirement to address consistency of approach to the application of policy and procedures across Norfolk and Suffolk.

- 5.4 The ACO advised that this is a complex area that cuts across many different services both local, joint and regional. Discussions have taken place with both Norfolk and Suffolk ACCs for local policing for them to appoint a person to oversee the whole process end to end. The Suffolk ACC volunteered to co-ordinate and appointed an Inspector to oversee the improvement work required.
- 5.5 A Bennett asked that as this report was issued in December 2020 and the responses were not received until 2021 the Committee was not aware of this report as it was not brought forward on the current plan. C Lavery advised that the report was delayed in part by the transitional period during the unforeseen break in internal audit contract.

Action 67: A Bennett asked if there was a system of reporting to monitor how long it takes to respond to a court instruction to return the money. The ACO will investigate what performance monitoring is in place and discuss with C Lavery any findings.

- 5.6 J Hills asked if the sums of money waiting to be banked were significant. C Lavery advised that at the time of the audit, there were a number of sealed evidence bags of money visible in the safe that had not been banked. As these were appropriately evidence sealed, TIAA could not count the money therefore the exact sums involved were difficult to establish.
- 5.7 A Matthews asked about the process for counting the money and if this process was being followed appropriately. C Lavery confirmed that all procedures are completed in accordance with the policy, practice and protocol that is in place and there were no concerns here. The DCC advised that this is a national protocol as any items seized will be treated as evidence and therefore cannot be interfered with and may also have a forensic yield, and this may in some cases delay banking the monies.
- 5.8 C Lavery advised that there would be a follow up report at the end of February and TIAA would then be able to report back to the Committee on their findings and if the recommendations had been put in place.
- 5.9 The ACO advised that both forces have invested in pro-active capability in Norfolk and Suffolk, and this has resulted in increased sums of seized monies. This has impacted on the Shared Service Transaction Centre's resources. A business case for an extra resource for seized money within the transactional centre has now been approved and is being recruited to.
- 5.10 J Hills raised issue of security at the location. C Lavery explained that there are very stringent security arrangements in place and no concerns raised in regard to this.

- 5.11 A Bennett asked how many bank accounts are in existence and is there a way of monitoring these, especially those that have been set up for a number of years. The ACO advised that there is only one constabulary bank account being used for this purpose and the individual amounts are recorded separately.
- 5.12 A Matthews asked what process was in place for seized valuables other than cash. C Lavery confirmed that this has been reviewed and there were no concerns raised.
- 5.13 The Chair felt that the report raised some significant findings and that strong controls need to be in place and that it was important that the Audit Committee are informed of the outcome of the recommendations and receive confirmation that the recommendations are being implemented. TIAA will report the results of their follow up at the next Audit Committee meeting in April.
- 5.14 The Chair asked if the Suffolk ACC Could be invited to the next Audit Committee meeting to brief the Committee on progress.

Action 68: The ACO to arrange for the ACC Suffolk to attend the next Audit Committee meeting.

The Chair agreed post meeting that the Norfolk ACO would be accountable from the Norfolk side to give any relevant update to the Audit Committee in terms of progress on seized monies.

6.0 External Audit

- 6.1 V Chong from E&Y briefed the Audit Committee on the following key points:
- a) E&Y issued an unqualified opinion on the financial statement on the account on 30 November 2021 and there are no matters to report by exception on the VFM arrangement.
 - b) Following the conclusion of the audit there is a requirement to issue an auditor's annual report under the new National Audit Office Code, summarising the key messages and commentary for VFM. This is the report that is brought to the Committee and the detailed findings were reported to the Committee on 29 November. The summary of this can be found on page 53 of the report.
 - c) The VFM commentary is found on page 58 of the report.
 - d) There are no new messages in relation to audit to report and this report is more a public facing summary of the previous report as previously discussed.
 - e) The ACO confirmed that this report will be published on the website.

- 6.2 The Chair raised an issue on page 54 of the report as reference is made to the CPI assumptions and the difference between the expert's opinion and government actuary's department and felt that this is a national rather than local issue. V Chong advised that this has been escalated to their central technical team to see if anything could be done differently this year but the impact assessment needs to be analysed.
- 6.3 The Chair raised issue about the table on page 73 in relation to audit fees and asked about the situation in relation to the fees for 2019/2020 and 2020/2021 as these will need to be determined by PSAA. The CFO advised that the 2019/2020 fees have been determined and they have been reduced for both the PCC and the Chief Constable. The fees for 2020/2021 are still be determined and the Audit Committee will be advised as soon as these are confirmed.

Action 69: The CFO to advise J Curson of the correct figures for the fees for 2019/2020 for recording in the minutes.

7.0 Treasury Management – Half Year update

- 7.1 I Fearn advised that the mid-term Treasury Management report is formally required under the Prudential Code and was presented for information and review by the committee. The period under review is up to the 30 September 2021.
- 7.2 I Fearn advised that the impact from both Brexit and the pandemic on projections particularly in relation to interest rates is quite volatile. Therefore, the economic review in the report was at the end of September, and therefore some of the report will now be out of date.

7.3 Treasury Management – Strategy for 2022/2023

- 7.4 I Fearn advised that the revised Prudential Code and the updated Treasury Management code of practice were received in December 2021. One new item to note is that it is now stipulated to be un-prudent to borrow for commercial gain. The updated strategy has taken into account the recommended changes to the codes.

7.5 Treasury Management Indicators

I Fearn explained to the Committee the liability benchmark details and graph shown on 8.1 on the report, and this has now been adopted as a treasury management indicator in the strategy. The Chair confirmed that the Committee have noted the mid-term report and have reviewed the strategy and there are no specific comments or recommendations to be made to the PCC or the Chief Constable in relation to the strategy.

8.0 Forward Plan

- 8.1 The forward plan for the year now includes agenda items and briefing topics. The CFO advised that following a review of the morning briefings there will be some changes and this will be re-circulated to the Committee once these changes have been made. The CFO also asked for the internal and external auditors to advise if they feel there are any items that have been missed or misrepresented then please advise the CFO before the forward plan is re-issued.

Action 70: The CFO to update the forward plan and circulate to the Committee.

Meeting closed 1123 hours

Audit Committee Public – Part 1

Action Log

Action Number	Meeting Date	Actions and update	Owner	Status
New actions: 19 October 2021				
059	19.10.21	<p>Action: As the contract for TIAA runs until June 2022 F Dodimead asked the Committee if they would like the plan to be for the first quarter only for the whole of the year. F Dodimead to discuss this with the ACO and CFO outside of the meeting to agree what is required from TIAA and report back to the Committee at the next meeting.</p> <p>29.11.21 Further discussion to take place with TIAA and the ACO and CFO in relation to next year's plan and whether this should be for the first quarter only or for the full year. Update the next Audit Committee meeting.</p> <p>25.1.22 It has been agreed that a twelve-month draft plan will be requested from TIAA and meeting taking place with the ACO, CFO and TIAA on 7 February to discuss this. Draft plan to be circulated to Audit Committee members after the meeting with TIAA to allow comments and issues to be raised at the next Audit Committee Meeting on 12 April 2022.</p> <p>Decision: F Dodimead asked if TIAA could now start planning audits in anticipation of the audit plan being agreed as this would ensure that there are no delays. This was agreed by the Audit Committee members.</p> <p>Action closed</p>	F Dodimead/P Jasper/J Penn	Action closed 25.1.22
062	19.10.21	<p>Action: The CFO advised that consideration now needs to be given to the members' briefing sessions as these are currently set on the plan only until the April 2022</p>	All P Jasper	Action closed 25.1.22

		<p>meeting. The CFO will circulate to the Committee a list of topics that have previously been covered and asked the Committee to consider these and offer any suggestions to the CFO of what they would like included in the morning briefing sessions.</p> <p>29.11.21 The Programme has now been updated and circulated. The ACO advised that he has now received information from the PMO in relation to the status of policies and will circulate this to the Committee. The CFO advised that the PCC's office is also undertaking a review and this should be available within the next week.</p> <p>25.1.22 The Programme has now been updated on the forward work plan and the policies information was circulated.</p> <p>Action closed</p>		
New actions: 29 November 2021				
064	29.11.21	<p>Action: The ACO and C Lavery to discuss further with the PMO to ensure that there are achievable target dates, these dates are met and dates are inserted for the management comments. C Lavery to report back at the next Audit Committee meeting with an update on progress.</p> <p>25.1.22 The ACO advised that the meeting took place with TIAA and the ACO from Suffolk and Vicky Curtis the lead on this from the Programme Management office. C Lavery will also be discussing further with Vicky Curtis timing for the updates on the follow up report. The ACO also advised that further guidance will be circulated.</p> <p>Action closed</p>	P Jasper/C Lavery	Action closed 25.1.22
New Actions: 25 January 2022				
065	25.1.22	<p>Policies</p> <p>Following circulation of the policies, A Bennett raised question in relation to overdue and out of date policies, asked whether there is a priority order for reviewing policies and what are the risks particularly in relation to information management. The ACO will circulate an updated list to the Committee following the meeting and this shows the priority order, together with the latest position for each of the policies. C Lavery also advised that the points raised by A Bennett would be discussed in the policy audit taking place next week. The CFO also advised that work is in progress to draw up the PCC policy list in tabular form on a RAG basis to allow ease of viewing.</p> <p>New Action: A Matthews asked if one solution would be to have one policy to govern all policies, the Chair asked the ACO and CFO to consider this and A Matthews to send through an appropriate anonymised policy for information.</p> <p>Update 24.3.22 P Jasper has now circulated detailed information regarding policies and has advised that there is an over-arching policy in place for all policies. Further discussion at the next Audit Committee meeting.</p>	P Jasper/J Penn/A Matthews	Live

066	25.1.22	<p>Policy Timescales J Hills asked about the length of the time it takes to approve a policy and the length of the process. Action: P Jasper will discuss this further with V Curtis head of the PMO to ascertain if the process could be made speedier. Update 24.3.22 P Jasper has now circulated detailed information regarding policies. Further discussion as the next Audit Committee Meeting.</p>	P Jasper	Live
067	25.1.22	<p>Seized Monies - Reporting Action: A Bennett asked if there was a system of reporting to monitor how long it takes to respond to a court instruction to return the money. The ACO will investigate what performance monitoring is in place and discuss with C Lavery any findings.</p>	P Jasper	Live
068	25.1.22	<p>Seized Monies – ACC Suffolk The Chair asked who is responsible for the oversight of the seized monies process and handling. As previously advised the ACO informed the Committee following a meeting with the two Local ACCs that the Suffolk ACC will take overall responsibility for this and the Chair asked if he could be invited to the next Audit Committee meeting to brief the Committee on progress. Action : The ACO to arrange for the ACC Suffolk to attend the next Audit Committee meeting.</p> <p>The Chair agreed post meeting that the Norfolk ACO would be accountable from the Norfolk side to give any relevant update to the Audit Committee in terms of progress on seized monies.</p>	P Jasper	Live
069	25.1.22	<p>Audit Fees Action: The CFO to advise J Curson of the correct figures for the fees for 2019/2020 for recording in the minutes. Update 24.3.22: The CFO has now circulated this information.</p>	J Penn	Live
070	25.1.22	<p>Forward Plan Action: The CFO to update the forward plan and circulate to the Committee.</p>	J Penn	Live

The Police and Crime Commissioner for Norfolk and the Chief Constable of Norfolk Constabulary

Summary Internal Controls Assurance (SICA) Report

2021/22

April 2022

Summary Internal Controls Assurance

Introduction

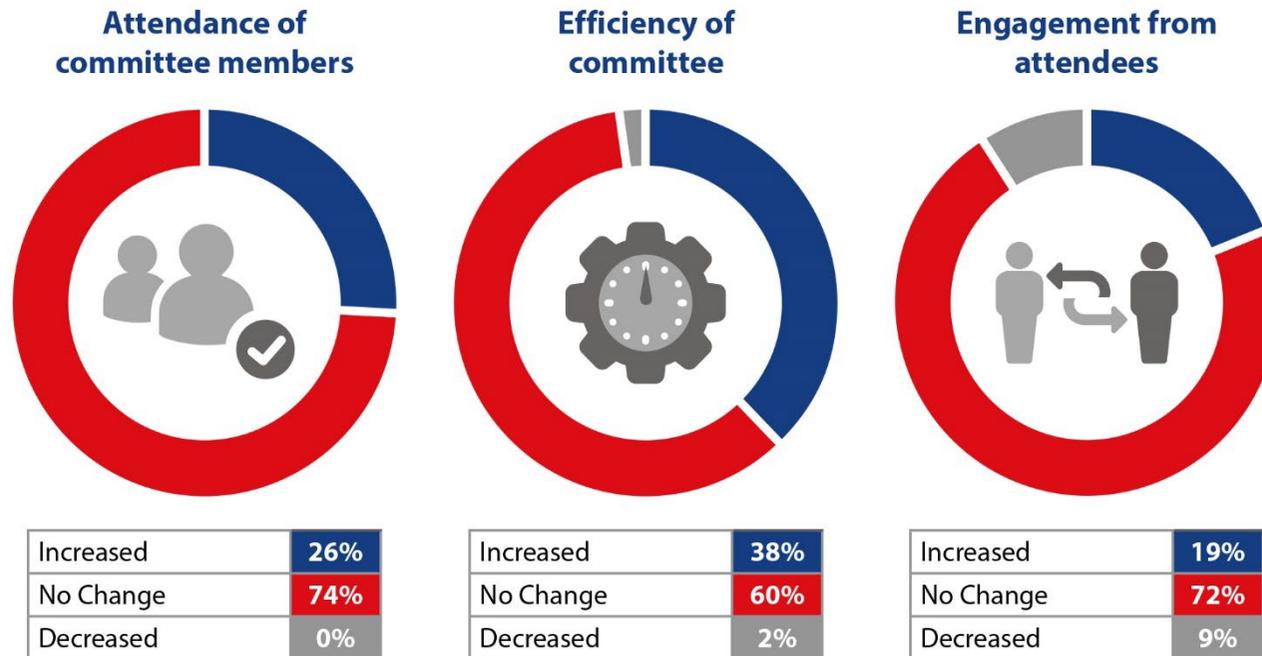
1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Police and Crime Commissioner of Norfolk and Chief Constable of Norfolk Constabulary as at the 1st April 2022.

Emerging Governance, Risk and Internal Control Related Issues

2. In our recent 'Post-Lockdown Working Practices Briefing', we explored the results of our survey of clients to ascertain how organisations are planning to deliver some of their functions going forward. We asked a number of questions regarding Audit Committee meetings and their effectiveness since the pandemic started and gained thoughts on how these will take place once restrictions are eased.

The experience of remotely held Audit Committees meetings has been positive with the majority of respondents recording no change in or increased attendance, efficiency and engagement at meetings.

Post Lockdown Audit Committee Attendance



Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Capital Programme	Substantial	February	April	April	0	0	0	0
Risk Management	Reasonable	February	February	February	0	0	4	1
Corporate and HR Policies	Substantial	March	April	April	0	0	3	1
Procurement Strategy and Policy	Reasonable	April	April	April				
Seized Monies Follow-Up	n/a	April	April	April	n/a	n/a	n/a	

The Executive Summary and the Management Action Plan for this audit is are included in Appendix A.

Progress against the 2021/22 Annual Plan

4. Our progress against the Annual Plan for 2021/22 is set out in Appendix B.

Changes to the Annual Plan 2021/22

5. No further changes have been made to the plan since the last audit committee.

Progress in actioning priority 1 & 2 recommendations

6. We haven't made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately). An update of outstanding recommendations is included in Appendix C.

Frauds/Irregularities

7. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

8. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

Responsibility/Disclaimer

9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. A full copy of the report has also been included in the pack for audit committee members.

Review	Evaluation
Capital Programme	Substantial Assurance
Risk Management	Reasonable Assurance
Corporate and HR Policies	Substantial Assurance
Procurement Strategy and Policy	Reasonable Assurance
Seized monies follow-up	n/a no opinion assigned

Executive Summary – Capital Programme

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

For Norfolk - Failure to deliver a modern and innovative service.
 For Suffolk - Failure to deliver an efficient and effective service

SCOPE

The objective of the audit was to review the adequacy, effectiveness and efficiency of the systems and controls in place over Capital Programme.

KEY STRATEGIC FINDINGS

- The Financial Regulations set out the requirements of the capital programme.
- The capital programme and budget are approved on an annual basis by senior management and the Police and Crime Commissioners.
- Monitoring of the capital programme is undertaken on a monthly basis and regular updates are provided to CFOs, ACOs and PCCs on the current position.

GOOD PRACTICE IDENTIFIED

- Any changes to the budget for a capital project are presented to the Strategic Planning and Monitoring Board for approval.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Executive Summary – Risk Management

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There are 139 risk across the two forces, with no residual risks rated above 12.

SCOPE

The cyclical annual reviews covered the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification and risk mitigation.

KEY STRATEGIC FINDINGS

- The Constabularies have good risk management policies and procedures in place which reflect current working practices.
- The Strategic Risk Registers would benefit from a review to ensure that controls/mitigating actions are mapped to the relevant risks/consequences, as well as to introduce the source of assurances on the effectiveness of controls.
- In general, the Departmental Risk and Issue logs were well maintained, but there were some risks that needed updating.
- A recommendation has been made for consideration of the risk appetite statement taking into account updated guidance from the Good Governance Institute and differing priorities.

GOOD PRACTICE IDENTIFIED

- All risk registers are held centrally so that these are accessible for monitoring and reporting purposes.
- Senior Leadership Team meetings routinely include risk management within their agendas.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	4	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	It was noted that the Suffolk SRR does not include a target risk scores for each of its risks. It is also good practice to include a date by when the risk target is expected to be met.	Target risk scores be introduced in the Suffolk SRR, in line with the Norfolk SRR. Target dates should also be introduced where possible for both SRRs so that they align with other strategic activity and expectations are managed.	3	<i>Agree, we will introduce target risk scores to the Suffolk SRR.</i>	<i>May 2022 (S COP meeting)</i>	<i>Risk & Compliance Manager</i>
2	Directed	On the job training is currently provided by the Risk and Compliance Manager. With the impending changes and greater emphasis on risk within the Force Management Statement, there is a need to ensure that planned awareness sessions and briefings for all senior officers are delivered to ensure they have knowledge as to how the risk management process fits with the Force Management Statement process. From discussion with other risk owners, some form of standard induction to Risk Management was also thought to be useful for newly promoted managers.	Risk Management Training continues to be developed, both for strategic management and also operational management.	3	<i>We currently meet with larger Commands Senior Leadership Teams to discuss risks and any updates relevant to controls.</i> <i>Alongside this work is undertaken to develop one to one relationships with each risk owner, which invariably is the Head of Department.</i> <i>Templates include guidance notes and contact details and PMO intranet sites provides a similar introduction to Risk Management.</i> <i>We believe the current processes are sufficient to assist Heads of Department with pointing new managers to the right place.</i>	<i>N/A – complete.</i>	<i>Risk & Compliance Manager</i>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Discussions with three risk owners found that some older risks were in need of review, and may need to be closed. In one instance, the reason for this was due to a recent change in command.	Older risks within Departmental risk and issues logs be flagged with the departments and closed if necessary.	3	<p><i>Dept Leads (R&I owners) will be asked to review their Risk & Issues logs to ensure risks noted are relevant and up to date.</i></p> <p><i>The FMS Evergreen approach that will be introduced from March 2022 onwards will ensure that regular follow ups take place with managers.</i></p>	June 2022 (in line with Force Management Statements)	Department Heads (R&I log owners)
4	Directed	<p>A review of the Strategic Risk Registers (SRR) found that controls could not be easily followed back to the individual causes/consequences listed. The Risk and Compliance Manager has started to cross reference controls to address the issue, but there is further work to be done on this. The SRR also lacks an assurance column. This could be addressed through using the Tracking column more widely to show how assurance is provided on existing controls as currently, it is only used for proposed future controls.</p> <p>A copy of another public sector Assurance Framework was provided during the audit for the Constabularies' consideration.</p>	The SRR be reviewed and amended to ensure controls/mitigating actions are linked to the specific causes/consequences, and to introduce details of the mechanisms that provide assurances on the effectiveness of existing controls/mitigating actions (e.g. performance monitoring groups).	3	<p><i>The template was changed 2 years ago now and was agreed to meet the needs at the time.</i></p> <p><i>However, we agree that the format of the SRR could be improved over time to ensure controls and assurances are clearly tracked.</i></p> <p><i>This is a piece of work on our radar which we will continue to develop with Chief Officers alongside how current strategic plans (Norfolk Police and Crime Plan and Suffolk 3 year plan) tie back to these documents.</i></p>	September 2022	Risk & Compliance Manager

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	<p>There is a risk appetite statement within the Risk Management Policy and a section on risk appetite within the procedure for monitoring and review of risk. The latter sets out the tolerated and escalation levels for risks, based on their risk scores and a 'traffic light' rating system. It is noted that this is generic, across all categories of risk. The Constabularies should consider if this needs to be reviewed or flexed in terms of category of service or service. This would be in line with the Good Governance Institute (GGI) latest guidance on risk appetite (May 2020), and also assist with analysis of the risks in the SRRs, and their target risk scores in context of the Constabularies priorities.</p>	<p>The Constabularies to consider reviewing and amending their risk appetite statement and procedures to ensure it is in line with latest guidance.</p>	<p><i>Agreed this will be considered as part of the update to policies and procedure in December 2022 and will also be factored into any formatting changes to the risk registers.</i></p>

Executive Summary – Corporate and HR Policies

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The inherent risk of this is that policies may no longer be legally compliant, and that they may not be reflective of best practice.

SCOPE

The audit reviewed the systems and controls in place for management of policies.

KEY STRATEGIC FINDINGS



There are up to date policy and procedure documents that give direction and instruction to staff on the creation and revision of force policies. Sample testing found these policies and procedures are complied with.



The Constabularies have a target to limit overdue policies to no more than 5%. The percentage as at January 2022 was 8%, with the main reason being delays in 11 (4%) Information Management policies, due to the need to respond to COVID-19 limitations.



The audit has highlighted some inconsistencies with regard to policy review extensions. A recommendation has therefore been made to review the criteria and oversight for these.



Analysis of the Central Policy Unit (CPU) policy database found that some of the JNCC sign off dates were missing or incorrect.

GOOD PRACTICE IDENTIFIED



There is a comprehensive database with dedicated policy officers to reduce the risk of policies becoming overdue.



Policy risks have been subjected to review to ensure that they are up to date.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	3	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The policy database was reviewed to ensure that it was complete, and that the data was correct.</p> <p>It was found that there were some policies on the policy database that did not record the Joint Negotiating and Consultative Committee (JNCC) sign off date. It was also found that JNCC sign off dates were after the 'Live' dates. The Programme and Assurance Lead stated that, apart from one policy, all policies without a JNCC sign off date were due to the policies being established prior to the JNCC sign off process being put in place. In terms of the policies with a JNCC date after the 'Live' date, the Programme and Assurance Lead stated that dates can appear out of sequence because seven forces policies are signed off by the JNCC retrospectively.</p> <p>It was confirmed however that the JNCC sign off dates for six of the policies had been incorrectly input and therefore have now been changed.</p>	Any gaps in the database be routinely checked and similarly, periodic checks be undertaken to ensure that JNCC sign off and Live dates are correctly entered.	3	<i>A check will take place after each JNCC update (quarterly) to ensure that the database holds accurate and up to date information.</i>	30/04/22	Programme Assurance Lead

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	It was noted that some policies have had their review dates extended due to, for example, national changes taking place. It was also noted that there was similar circumstance for policies that are overdue, such as the Firearms Policy, but the review date had not been considered for extension.	The policy procedural notes to cover the circumstances by which the risk based review date period can be extended, so that this is consistently applied. Policy extensions should be ratified through the quarterly JNCC process. Org Board will be updated as to the extensions along with the overall policy status/position.	3	<p><i>The guidance notes will be updated to ensure the rationale for extension is clear to all.</i></p> <p><i>Following this update; a review of all overdue policies will be undertaken to ensure policy extensions are consistently applied.</i></p> <p><i>Policy extensions will be discussed at PMO briefings, ratified at JNCC and updated at Org Board</i></p>	30/06/22	Programme Assurance Lead
3	Directed	The HR Manager and HR Policy Officer were asked if they felt that the nominated Single Point of Contact (SPOC) for the HR policies were appropriate, they stated that they felt that for some of the HR policies the SPOC needed to be updated.	The HR Policy Officer to notify the Central Policy Unit Policy Officer of any changes necessary, and to periodically check the CPU policy database (available on the intranet) to ensure that all the details are correct.	3	<i>HR Policy Officer notified Central Policy Unit of changes to SPOC required. HR Policy Officer to periodically check list of SPOCs on spreadsheet sent by CPU to HR Manager.</i>	30/04/22	HR Policy Officer

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	From a review of the policy database, there are 64 policies which are denoted as 'Interim' within the process status column. These policies have been approved by JNCC, but the approval is subject to sign off by the Legal Department. This process is allowed for within the overarching policy and procedures.	<p>Management to consider a review of all 'interim' policies, taking into account current resources within the legal department to establish:</p> <ul style="list-style-type: none"> a) the risk associated with having a live 'interim' policy; b) the legal department's capacity to sign off policies; c) prioritisation of policies for legal sign off. 	<i>A review will be undertaken by the Policy Officers to consider whether a different approach is feasible in relation to the legal sign off of policies.</i>

Executive Summary – Procurement Strategy and Policy

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Failure to deliver good stewardship of taxpayers' money. Financial uncertainty.

SCOPE

The audit appraised the strategy for managing the procurement function for current and future requirements, with supporting policies.

KEY STRATEGIC FINDINGS



There is a 7 Force Procurement Strategy, and Procurement Strategy Policy in place which reflects the current Norfolk and Suffolk Contract Standing Orders (CSOs). The CSOs are currently under review.



Testing of requisitions and orders found non-compliance for orders within the value range of £3k to £50k, where procurement authorisation is delegated to local Forces. This presents an area of risk which needs to be reviewed.



Testing of Single Tender Actions found that neither the Declaration of Interest Section nor completed forms were included in two instances.

GOOD PRACTICE IDENTIFIED



Operational monitoring of procurement performance and risks are undertaken by the Seven Force Commercial Executive Board, which includes representatives from Norfolk and Suffolk Constabularies and OPCCs.



All invoices require a Purchase Order before they can be approved.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	2	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Audit testing identified deviations from contract standing orders (CSOs). The following exceptions were identified;</p> <ul style="list-style-type: none"> • There were two requisitions, both at £49,500, which had just one quotation. • One order of £4,219 had just one quotation. <p>In all of these cases a Single Tender Action form had not been completed.</p>	All staff be alerted to non-compliance being identified and reminded of the requirement to comply with contract standing orders and complete a Single Tender Action form where appropriate.	2	<i>Recommendation accepted, reminders will be issued to all employees to ensure that they are aware of the appropriate processes to be followed.</i>	30/06/22	Head of Transactions Services
2	Directed	<p>During testing of 15 requisitions it was identified that three out of ten orders under £50k had been authorised by the Head of Commercial Support.</p> <p>The CSOs state that 'All procurement of contracts over £50,000 will be managed by the 7 Force Procurement Function'. From discussion with the Head of Commercial Support, this has been necessary due to other local staff not being available.</p> <p>The risk is that the Head of Commercial Support does not have local knowledge to check and sign off orders.</p>	A review be undertaken of the process for approving orders less than £50,000 where local signatories are unavailable.	3	<i>Recommendation accepted, a review will be undertaken and a process agreed for approving of orders less than £50k.</i>	30/09/22	Head of Transactions Services
3	Directed	It was noted that there was no Declaration of Interest section included, or form attached, in two out 17 Single Tender Action forms reviewed.	A review be undertaken as to why the Declaration of Interest (DOI) section was removed from the forms, and therefore not included with the rest of the paperwork. Checks be undertaken to ensure that the DOI section is	3	<i>Recommendation accepted, a review will be undertaken as to why the Declaration of Interest forms are not being completed and are not being completed appropriately and the result</i>	30/06/22	Head of Transactions Services

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		One of these was for a Psychology Consultant, initiated by Hertfordshire Constabulary, and the other is for a Forensic Fire Scene Examination accredited specialist provider, which is a national requirement.	included and completed or marked 'Not Applicable'.		<i>of the review will be fed back to prevent reoccurrence.</i>		

Executive Summary – Follow-up of Seized Monies

Introduction

1. This follow up review by TIAA established the management action that has been taken in respect of the recommendations raised in the seized monies internal audit.

Key Findings & Action Points

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	5
Outstanding recommendation not yet due	1
Outstanding recommendation overdue and revised implementation date requested	1
Considered but not Implemented	-
Not Implemented	-

3. Good progress has been made to address the recommendations raised following the seized monies audit. Whilst the backlog of cash has considerably reduced at the main Norfolk property store, there is still some cash that needs to be banked, work is continuing to reduce the backlog and all monies awaiting to be banked is money that has been seized during the 2021/22 financial year. Administrative staff from Great Yarmouth have been assigned to help with this. Relationships with ERSOU have strengthened, and they have made a number of visits to the main Norfolk property store.

Additional resilience is being factored into the seized monies process after the cash has been banked, an additional post has been created to support the seized monies process. At the time of the follow-up, the recruitment process to recruit an additional post was being undertaken. In the interim whilst they are awaiting for the post to be filled the Transactional Team Leader (AP/AR) is able to provide support.

To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. The approach that is now adopted that if no response is heard from the officer(s) within the 28 day period then the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking.

Scope and Limitations of the Review

4. The review considered the progress made in implementing the recommendations raised in the seized monies internal audit and established the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.
5. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
6. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

Disclaimer

7. The matters raised in this report are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Release of Report

8. The table below sets out the history of this report.

Date report issued:	1 st April
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Executive Summary

Follow Up

9. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations
- 10.

Audit title	Seized Monies	Audit year	2020/21	Priority	1
Finding	<p>Site visits were undertaken at the Norwich property store and the Ipswich property store.</p> <p>It was found that the Norwich property store have a lot of money that is awaiting to be banked, this relates in part to historical money that was not banked promptly.</p> <p>The Senior Property Officer (Norfolk) is aware that there is a lot of money that needs to be banked, and has asked for additional resources to assist with this.</p>				
Recommendation	Work be continued at Norwich property store to ensure that legacy seized monies is addressed and banked				
Initial management response	<p>The backlog is as a result of local administration support staff resourcing issues.</p> <p>The backlog has already been almost halved from approximately 600 items at the time of the audit to around 330 as of early July 2021.</p> <p>Volunteers (with appropriate supervision from the Senior Property Officer) will support CPC admin staff by counting the money waiting to be banked. This is beginning week commencing 19/07/2021.</p> <p>In addition, ERSOU officers are scheduled to visit the Norwich property store on 02/09/2021 to review all cash held for ERSOU/POCA at the instruction of the OIC, to confirm ERSOU engagement or whether the items can be banked.</p> <p>Looking ahead, on a quarterly basis, the ERSOU FIU Manager will review the list of cash held at the instruction of the OIC for 'ERSOU/POCA' to ensure these cases are progressing with an FI. If ERSOU are not aware of the case, they will advise the cash is banked.</p> <p>The above measures should clear the existing backlog and hopefully avoid any future build-up of cash retained 'for POCA' with no updates from the OIC.</p>				
Responsible Officer/s	CPC Admin, CJS Property Manager and ERSOU FI Manager	Original date	31/12/21	Revised date(s)	30/06/22
Latest update March 2022	<p>Work has been undertaken to address this, there has been a considerable decrease in the backlog of money that is awaiting to be banked. The backlog has been reduced by 75%. As of the 31st March 2022 all money waiting to be banked was money that has been seized during the 2021/22 financial year.</p> <p>Admin staff at the Great Yarmouth police station have been of great support in banking of seized funds, and will continue to be used for this purpose.</p>				
New implementation date	30/06/22	Status	Outstanding	Whilst good progress has been raised, work needs to continue to address the backlog.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2				
Finding	<p>There is a 'Seized, Retention and Disposals of Monies' policy. The policy covers the process to be followed when seizing cash which is in excess of £1k. The policy does not cover the process that is to be followed when cash of a lower amount of less than £1k is seized.</p> <p>There is a need for there to be a process in place which covers seized monies that is less than £1k, as there are occasions where bank accounts are having to be set up for minimal amounts such as £2.20.</p>								
Recommendation	A policy and supporting procedure be developed to include the process that is to be followed for cash that is seized which is less than £1k.								
Initial management response	<p>Where appropriate, references to £1,000 are being reworded in the policy, to reflect the fact that cash at any value can be seized and this policy also covers those (£1,000 figure is only a benchmark for POCA seizures).</p> <p>The process for banking does not change for smaller amounts and SSTC cater for these within existing practices.</p> <p>ERSOU FIU Manager to provide updated wording (mainly in Section 4 of the Policy) for approval at the next Seized Monies Policy meeting.</p>								
Responsible Officer/s	ERSOU FIU Manager	Original date	implementation	31/12/21	Revised date(s)	implementation	n/a	as	the
							recommendation	has	been implemented
Latest Update	This has been addressed, a process has been agreed for banking of small amounts.								
New implementation date	n/a as the recommendation has been implemented	Status	Implemented		The recommendation has been implemented.				

Audit title	Seized Monies	Audit year	2020/21	Priority	2		
Finding	<p>There are a number of departments involved in the seized monies process. Whilst there is segregation of duties within the process, once money has been banked, the process is reliant on one staff member the Senior Transactional Clerk AP/AR.</p> <p>The Senior Transactional Clerk AP/AR is solely responsible for;</p> <ul style="list-style-type: none"> • setting up of interest-bearing bank accounts for the individuals seized funds, • reconciling bank accounts to ensure that money has been banked in full in the correct account, • coordinating with ERSORU, • returning of funds or transferring of funds to pay fines etc. <p>It is a concern with only the Senior Transactional Clerk AP/AR undertaking the process.</p> <p>There is a lack of resilience in the seized monies process.</p>						
Recommendation	Additional resilience be factored into the seized monies process after the monies have been banked.						
Initial management response	<p>This post forms part of the Shared Service Transaction Centre (SSTC). The SSTC Governance Board has commenced Phase 3 of the SSTC business case to review the AP/AR/Supplies Teams (which includes seized monies) and this will be considered as part of this.</p> <p>This will be implemented as recommended by the 30th September 2022.</p>						
Responsible Officer/s	Head of Transactional Services	Original date	implementation	30/09/22	Revised date(s)	implementation	n/a as the recommendation is not yet due
Latest Update	<p>Additional resilience in being factored into the seized monies process after the cash has been banked, an additional post has been created to support the seized monies process. At the time of the follow-up, the recruitment process to recruit an additional post was being recruited to.</p> <p>In the interim whilst they are awaiting for the post to be created, the Transactional Team Leader (AP/AR) is providing additional support.</p>						
New implementation date	n/a as the recommendation is not yet due	Status	Outstanding		The due date for this recommendation has not yet been reached		

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<p>The Senior Transactional Clerk AP/AR sets up individual accounts for seized monies received.</p> <p>There are occasions when it is not possible for the Senior Transactional Clerk AP/AR to set up accounts, as no owner is assigned for the funds.</p>				
Recommendation	A protocol be agreed as to what is to be done for seized monies when an owner has not been assigned to enable individual accounts to be set up				
Initial management response	<p>Where no owner can initially be established, cash is still seized according to legal, policy and forensic considerations. Reference is made to this in the current policy at paragraph 5.6, which it has not been deemed necessary to change.</p> <p>In these circumstances, individual bank accounts are not set up. However, money is still banked, with a decision made on how to progress further based on the circumstances. Current SSTC processes cater for this. Force Property policy covers scenarios where no owner for monies can be established and this includes possible transfer Chief Constable's charitable funds.</p>				
Responsible Officer/s	Head of Transactional Services	Original date	31/12/21	Revised date(s)	n/a the recommendation has been implemented
Latest Update	A protocol has been agreed for seized monies when an owner has not been assigned. The protocol has been implemented and is operating effectively.				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<p>It is the expectation that seized monies are banked within 28 days of seizing. The officer in charge is expected to make a decision on what action is to be taken for the seized monies within 28 days.</p> <p>Sample testing of 15 seized fund accounts for Norfolk found that none of the accounts tested had been banked within 28 days. There were instances where it had taken three years for the seized funds to be banked.</p> <p>Sample testing of 15 Suffolk seized funds found that;</p> <ul style="list-style-type: none"> • for eight of the seized monies accounts tested the officer in charge had not made the decision within the 28 day period. • in addition for five of these cases, where the monies was held in the Bury St Edmunds property store, the money had not been banked promptly once the decision had been received from the officer in charge. 				
Recommendation	Decisions on seized monies be made promptly by the officer in charge so that seized monies can be banked promptly, and all money to be banked promptly upon receipt of decision from the officer in charge.				
Initial management response	<p>Policy being amended to reflect assumption that cash will be removed from property store and banked after 28 days if OIC/ERSOU FI do not provide instructions (with rationale) to the contrary.</p> <p>Policy wording also being updated to reflect fact that on occasion it is not practical to bank money from property store on day 28/29. Availability of local admin staff to count and transport money will impact 28-day target, so some tolerance of a few days is required.</p> <p>These amendments will be accompanied by communications to officers. Occurrences where money is banked when it should have remained in property store are currently infrequent.</p> <p>This links with broader work to improve performance around management and retention of property, overseen by the joint force Evidential Property Board.</p>				
Responsible Officer/s	ERSOU FIU Manager	Original date	31/12/21	Revised date(s)	n/a the recommendation has been implemented
Latest Update	To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. The approach that is now adopted that if no response is heard from the officer within the 28 day period that the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	The 'Seized, Retention and Disposals of Monies' policy states that cash seized will be held for a maximum time period of 28 days prior to banking. The rule of holding cash seized for a maximum of 28 days prior to banking is not currently being enforced.				
Recommendation	The rule of banking seized cash after 28 days be enforced.				
Initial management response	<p>Policy being amended to reflect assumption that cash will be removed from property store and banked after 28 days if OIC/ERSOU FI do not provide instructions (with rationale) to the contrary.</p> <p>Policy wording also being updated to reflect fact that on occasion it is not practical to bank money from property store on day 28/29. Availability of local admin staff to count and transport money will impact 28-day target, so some tolerance of a few days is required.</p> <p>These amendments will be accompanied by communications to officers. Occurrences where money is banked when it should have remained in property store are currently infrequent.</p> <p>This links with broader work to improve performance around management and retention of property, overseen by the joint force Evidential Property Board.</p>				
Responsible Officer/s	Head of Transactional Services	Original date	31/12/21	Revised date(s)	n/a the recommendation has been implemented
Latest Update	This has been addressed, the rule of banking cash within 28 days is being enforced. To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. The approach that is now adopted that if no response is heard from the officer within the 28 days that the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking. Police officers have been reminded that if they do not inform the property store that the cash is processed for banking.				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<p>The seized monies bank accounts is reconciled by the Senior Transactional Clerk AP/AR Officer, and is expected to be independently reviewed by the Transactions Team Leader (AP/AR).</p> <p>The seized monies bank account reconciliations have not been independently reviewed this year.</p>				
Recommendation	Seized monies bank account reconciliation be subject to independent review by a staff member independent to the seized monies process.				
Initial management response	This has now been brought up to date and verified by the Transactional Team Leader.				
Responsible Officer/s	Head of Transactional Services	Original date	31/12/21	Revised date(s)	n/a the recommendation has been implemented
Latest Update	This has been addressed, the seized monies bank account is now being reconciled monthly by the Senior Transactional Clerk AP/AR Officer, and is subject to independent review by the Transactional Team Leader (AP/AR).				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Overtime	1	Final Report	
Transport Management - Maintenance, Repair, Disposal, Transport Stock	1	Final Report	
Dog Handling	1	Final Report	
Business Continuity	1	Final Report	
Joint Justice Services	1	Final Report	
Capital Programme	3	Final Report	
Risk Maturity and Development	4	Final Report	
Corporate and HR Policies	4	Final Report	
Procurement Strategy and Policy	4	Final Report	
Seized Monies Follow-up	4	Final Report	
Shared Service Transaction Centre	1	Draft Report Stage	
Pension Administration	3	Draft Report Stage	
Absence Management including limited duties	4	Draft Report Stage	
Key Financial Systems will incorporate AP and Treasury Management as well	4	Draft Report Stage	
PEQF	4	Audit fieldwork	
Data Quality	4	Audit fieldwork	

System	Planned Quarter	Current Status	Comments
Establishment, Capacity, Recruitment and Retention	4	Audit fieldwork	
Automatic Number Plate Recognition (ANPR)	4	Audit fieldwork	Replacement for the Norfolk OPCC Audit - Community Safety Partnership Audit. Awaiting confirmation of start date.
Systems – ERP / Enact / DMS / Chronicle interfaces	4	Audit brief issued and start date agreed	Moved to Q1 of 2022/23 at the request of management due to resourcing issues
Transformation and Strategic Planning / Change	4	Audit brief issued and start date agreed	Moved to Q1 of 2022/23 at the request of management due to resourcing issues

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Priority 1 and 2 Recommendations –Past their due date

The following table lists the recommendations that are overdue, it does not include the seized monies recommendation for which the recommendation is overdue

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
Establishment Capacity, Recruitment and Retention	Approval and rationale for why officers and staff are acting up be recorded for all officers/staff.	2	<i>The new Acting and Temporary Promotions Policy will be published in the Spring of 2019. This will standardise the process and this detail will therefore be captured. Staff are already covered within other HR policies and process.</i>	30/06/19	31/01/22 & 31/03/22 & 30/06/22	DCC/ Head of Resourcing	<i>The policy is sitting within the policy team to manage some feedback received from the operations. The policy is going through the consultation process, and will be presented to JNCC in June, and thus a revised due date of the 30th June 2022 has been requested.</i> A further revised due date has been requested for the recommendation.
External Training Budget	Training requirements be recorded within the constabularies' workforce plans, to ensure effective succession planning and an appropriately trained workforce.	2	<i>This work is reliant on a number of other workstreams, such as Succession Planning, E-PDR and the skills database which are ongoing and form key elements of the constabularies' People Strategy. A further update will be provided at the end of the calendar year.</i>	31/12/20	31/01/22 & 30/04/22	Head of People	<i>Work is still ongoing to address the recommendation.</i> <i>This is still ongoing as part of the wider skills work / WFP / mapping work. Progress is being made on the e-pdr project and aligning to LMS / ERP. Chronicle is also now authorised for wider use for recording Public order, first aid and PST.</i> A further revised due date has been requested for the recommendation
PEQF	Review of vetting team capabilities be undertaken to establish if there are	2	<i>Vetting capability and capacity continue to be under review to ensure delivery against PEQF and Op Uplift</i>	31/03/21	31/01/22 & 30/06/22	Head of People	<i>The Core-Vet upgrade and Robotics project are now complete. The implementation phase was extended and this proved to be</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
	sufficient resources to undertake vetting of new recruits for the PEQF programme.		<i>plans. It will be ensured that this is added to the Vetting Risk Register, so that this can be monitored. Implementation date of three months hence provided for monitoring purposes</i>				<p><i>very disruptive to the vetting service, and added to the backlog. As a result backlogs have grown and all renewal vetting and reviews have stopped. Staff are continued to be offered overtime, in addition a third party provider is being used to help reduce the backlog in applications.</i></p> <p>A further revised due date has been requested for the recommendation</p>
Vetting	MV clearances be reviewed on an annual basis, in accordance with the requirements of the APP.		<i>The draft APP July 2020 has now been circulated to all forces in anticipation of implementation December 2020/January 2021. The new APP states: "8.48.3 In addition to making disclosures after vetting clearance has been granted, individuals holding MV clearance should be subjected to review at least twice during the validity of the clearance. Any MV conducted in conjunction with SC or DV clearance must be subject of annual review alongside the review of the SC or DV i.e. it is not necessary to complete two reviews per year for MV/SC or MV/DV clearances. Forces should have a programme in place to ensure that all applicable posts are subjected to review during the lifetime of the clearance. NPPV3 should also be reviewed at least twice during the validity of the clearance. "There are currently 950 staff and officers who hold DV or SC clearance and 2147 who hold MV clearance. The vetting unit will</i>	01/04/21	31/01/22 & 30/06/22	Head of Vetting	Same as above

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
			<p><i>begin reviews on those who hold DV and SC clearance. The remaining MV clearances will be reviewed and appropriate review dates set in future.</i></p>				
Corporate Health and Safety	Designated fire safety persons be assigned for all buildings/areas/departments to ensure that the necessary statutory fire checks are undertaken.	2	<p><i>Responsible persons already have this role, to an extent, however the requirements are not routinely being complied with, and the individuals, particularly in Suffolk cover multiple stations increasing risk and ability to fulfil statutory duties placed upon both constabularies. Proposed actions to resolve: Review and improve first safety and responsible person eLearning .Training and or eLearning to be repeated every 3 years as per the latest Fire Safety Management Policy requirements Review of responsible person role for all stations. Each station to assign either a responsible person 'based' in the station or a nominated person 'based' at the station to aid in fulfilling these statutory duties.</i></p>	01/07/21	31/01/22 & 30/06/22	Joint: Health and Safety Manager and Head of Estates	<p><i>Following discussions with the 'Strategic Development Coordinator for CPC Commander for Suffolk' has enabled a focus on responsible persons as part of a wider review. This discussion has enabled topics in his 121's with the relevant staff to be considered.</i></p> <p><i>Responsible Person guidance will be updated following this review, but no significant changes are anticipated.</i></p> <p><i>Each premises currently has a 'responsible person', but in some areas they are covering multiple premises.</i></p> <p><i>A further revised due date has been requested for the recommendation</i></p>
Corporate Health and Safety	A designated resource be assigned for co-ordinating and managing the fire safety management process. The resource needs to ensure that the necessary fire safety checks are undertaken and staff receive appropriate fire safety training.	2	<p><i>In order to satisfy this finding, if fire safety compliance does not improve within the next six months then a dedicated role to ensure fire safety compliance, monitoring and auditing will be required to be fulfilled by a suitably qualified, competent and experienced individual.</i></p>	01/09/21	31/01/22 & 30/06/22	Joint: Health and Safety Manager and Head of Estates	<p><i>Fire safety compliance has not been maintained at a satisfactory standard, despite reminders. OBB has approved a Fire Safety Officer and work started this week on the formal process to fill this new role.</i></p> <p><i>A revised due date has been requested for the recommendation</i></p>

KEY:

Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs issued in the last few months which may be of relevance to the Police and Crime Commissioners for Suffolk and Chief Constables of Suffolk is given below. Copies of any CBNs are available on request from your local TIAA .

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN - 22003	Transforming public procurement: Government Response to Consultation		For Information only
CBN - 22006	HMRC Review into VAT Charges on EVs		Action Required Not Urgent Organisations are advised to ensure that the appropriate HMRC compliant arrangements are in place.
CBN – 22010	Increased Cyber Security Risks		Action Required Urgent Organisations are advised to review their key operational Cybersecurity arrangements and take appropriate remedial action.



Police and Crime Commissioners for Norfolk and Suffolk and
Chief Constables of Norfolk and Suffolk Constabularies

Indicative Audit Strategy 2022/25 and Annual Plan 2022/23

2022/23



March 2022

DRAFT

OVERVIEW

Introduction

The Audit Plan for 2022/23 has been informed by a risk assessment carried out across our police clients and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks, and that the coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

Key Emerging Themes

This year will continue to be another challenging year for police forces in terms of funding, managing additional recruitment and technological advancement. There are a number of operational issues that have also come to prominence; we have identified a number of key areas which require consideration when planning internal audit coverage.

Vetting: Recent events have highlighted some significant gaps in the vetting of police officers and has led to calls for the urgent re-vetting of all serving police officers. HMICFRS is reviewing whether police forces have implemented previous recommendations on vetting as part of its current round of routine inspections, as well as undertaking a thematic inspection of vetting and counter-corruption procedures.

Firearms Licensing: New statutory guidance aims to standardise the licensing procedures in police forces. The guidance requires background checks on every applicant and a home visit to be carried out for first-time applicants. Any applicant will have to arrange for information about their medical suitability to carry a gun to be provided by their GP.

Recruitment: The continued implementation of Operation Uplift, the Government's three-year national campaign to recruit 20,000 police officers, will require significant Human Resources, Training and Development and Workforce Planning input.

Social Media: Social media can be a very effective tool for communicating with the public and helping in fighting crime, however, its use needs to be carefully considered and managed to ensure compliance with professional standards and the Code of Ethics on both a professional and private basis.

Providing Assurance during the COVID-19 pandemic

From the outset, we successfully transitioned to new and remote ways of working without any diminution of the service and we recognise that many if not all of our clients have had to implement changes in the way that they work. We continue to consider any gaps in control or exposures that have arisen as a result of this. Whilst many measures have largely been relaxed, it is not inconceivable that further measures might be implemented to stem any increases in cases. We continue to adopt a hybrid approach with a mix of remote and on-site working and tailor this approach to client requirements and the nature of each assignment.

Adequacy of the planned audit coverage

The reviews identified in the audit plan for 2022/23 support the Head of Internal Audit's annual opinion on the overall adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies framework of governance, risk management and control as required by TIAA's charter. The reviews have been identified from your assurance framework, risk registers and key emerging themes. The previous audit coverage has been included in Appendix C to provide a comprehensive view of Internal Audit activity.

INTERNAL AUDIT PLAN

Audit Strategy Methodology

We adopt a proprietary risk-based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, the regulatory framework, external audit recommendations and previous internal audit work for the organisation, together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. For 2022/23, we have conducted an analysis of the key risks facing the sector and client base more broadly to inform our annual planning. The Audit Strategy is based predominantly on our understanding of the inherent risks facing the Police and Crime Commissioners for Norfolk and Suffolk and the Chief Constables of Norfolk and Suffolk Constabularies and those within the sector and has been developed with senior management and Committee. Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS).

Risk Prioritisation

Each year an updated risk assessment is carried out to ensure the Audit Strategy remains fully aligned with the key risks facing the Police and Crime Commissioners for Norfolk and Suffolk and the Chief Constables of Norfolk and Suffolk Constabularies. We take in to account any emerging or heightened risks that are facing the sector and the Police and Crime Commissioners for Norfolk and Suffolk and the Chief Constables of Norfolk and Suffolk Constabularies specifically, to ensure that the work of internal audit remains appropriately focused. Links to specific strategic risks are also contained in the Internal Audit Strategy.

Internal Audit Strategy and Plan

Following the risk prioritisation review, the Audit Strategy has been produced (Appendix A) and the Annual Plan (Appendix B) sets out the reviews that will be carried out, the planned times and the high-level scopes for each of these reviews.

The Annual Plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Joint Audit Committee mid-way through the financial year or should a significant issue arise.

The overall agreed time for the delivery of each assignment within the Annual Plan includes: research; preparation and issue of terms of reference; site work; production and review of working papers; and reporting.

The Annual Plan has been prepared on the assumption that the expected controls will be in place.

The total number of days required to deliver the Audit Plan is as agreed in the contract between TIAA and the Police and Crime Commissioners for Norfolk and Suffolk. This number of days is fixed and it is TIAA's responsibility to deliver the Audit Plan for this number of days. Where the Police and Crime Commissioners for Norfolk and Suffolk agrees additional work the required number of days and the aggregate day rate will be agreed in advance with the Chief Finance Officer/s and will be clearly set out in the terms of reference for the additional review(s).

Release of Report

The table below sets out the history of this plan.

Date plan issued:	February 2022
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APPENDIX A: ROLLING STRATEGIC PLAN

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Governance						
Norfolk – OPCC Audit – Community Safety Partnership	Office of the Police Crime Commissioner Norfolk	Assurance	SR7	✓		
Performance Management	All	Assurance	SR7 & SR9 (Norfolk)	✓		
Commissioner’s Grants	Office of the Police Crime Commissioners	Assurance	VICTIMS	✓	✓	✓
Change Management Programme	All	Assurance	SR6 (Norfolk) & SSR6 (Suffolk)	✓		
Complaints	Office of the Police Crime Commissioners	Assurance	GOV	✓		
OPCC Statutory Returns Health check	Office of the Police Crime Commissioners	Assurance	GOV		✓	
Business Interest, Secondary Employment and Declaration of Interest	All	Assurance	SR6 (Norfolk) & SSR2 (Suffolk)		✓	
Equality, Diversity and Inclusivity	All	Assurance	SR6 (Norfolk) & SSR5 (Suffolk)		✓	
Sustainability	All	Assurance	SR6 (Norfolk) & SSR6 (Suffolk)		✓	
Community Engagement	All	Assurance	SR1 (Norfolk) & SSR3 (Suffolk)			✓

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Corporate and HR Policies	All	Assurance	SR6 (Norfolk) & SSR1 (Suffolk)			✓
Whistleblowing	All	Assurance	SR1 (Norfolk) & SSR4 (Suffolk)	✓		
Risk						
Risk Management	All	Assurance	SR6 (Norfolk) & SSR6 (Suffolk)	✓	✓	✓
Business Continuity	All	Assurance	SR6 (Norfolk) & SSR6 and SSR10 (Suffolk)		✓	
Digital Assurance						
ICT Strategy	All	Assurance	SR6 & SR8 (Norfolk) & SSR6 (Suffolk)	✓		
ICT Project Management – Support for New Projects	All	Assurance	SR6 & SR8 (Norfolk) & SSR6 (Suffolk)	✓		
Cyber Security	All	Assurance	SR6 & SR8 (Norfolk) & SSR6 (Suffolk)	✓	✓	✓
Use of Social Media	Constabularies and OPCC Suffolk	Assurance	SR6 & SR8 (Norfolk) & SSR6 (Suffolk)	✓		
Finance						
Key Financials	All	Assurance	SR7 (Norfolk) & SSR9 (Suffolk)	✓	✓	✓
Overtime and Additional Allowances	All	Assurance	SR7 (Norfolk) & SSR1 & SSR5 (Suffolk)	✓		

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Local procurement compliance including waivers	All	Assurance	SR7 (Norfolk) & SSR9 (Suffolk)	✓		
Shared Services Transaction Centre	All	Assurance	SR6 & SR7 (Norfolk) & SSR6 (Suffolk)		✓	
Procurement strategy	All	Assurance	SR6 & SR7 (Norfolk) & SSR9 (Suffolk)		✓	
Local Procurement Compliance (including waivers)	All	Assurance	SR6 & SR7 (Norfolk) & SSR9 (Suffolk)		✓	
Payroll	All	Assurance	SR7 (Norfolk) & SSR5 (Suffolk)		✓	
OBB Process	All	Assurance	SR6 & SR7 (Norfolk) & SSR6 (Suffolk)		✓	
Accounts Payable	All	Assurance	SR7 (Norfolk) & SS79 (Suffolk)			✓
Capital Programme	All	Assurance	SR6 & SR7 (Norfolk) & SS79 (Suffolk)			✓
Pension administration	All	Assurance	SR7 (Norfolk) & SS79 (Suffolk)			✓
Treasury Management	Office of the Police and Crime Commissioners	Assurance	SR7 (Norfolk) & SS79 (Suffolk)			✓
Operational Performance and Infrastructure						
Firearms Licensing	Constabularies	Assurance	SR6 (Norfolk) & SSR4 (Suffolk)	✓		

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Safeguarding (a different area of safeguarding to be subject to review every two years)	All	Assurance	SR1 & SR6 (Norfolk) & SSR4 (Suffolk)	✓		✓
Planned and Preventative Estate Maintenance	All	Assurance	SR6 (Norfolk) & SSR10 (Suffolk)		✓	
Fleet Management Strategy	Constabularies	Assurance	SR6 (Norfolk) & SSR1 (Suffolk)		✓	
ANPR Camera	Constabularies	Assurance	SR6 (Norfolk) & SSR1 & SSR6 (Suffolk)			✓
Body Worn Video	Constabularies	Assurance	SR6 (Norfolk) & SSR1 & SSR6 (Suffolk)			✓
Security of Seized Proceeds of Crime (Cash and Assets)	Constabularies	Assurance	SR1 (Norfolk) & SSR4 (Suffolk)	✓		
Data Protection / Freedom of Information	Constabularies and Suffolk OPCC	Assurance	SR9 (Norfolk) & SSR8 (Suffolk)	✓		
Data Quality	All	Assurance	SR9 (Norfolk) & SSR8 (Suffolk)	✓		
MOPI Compliance	Constabularies	Assurance	SR9 (Norfolk) & SSR8 (Suffolk)		✓	
Workforce						
Vetting	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)	✓		
Agile Working	All	Assurance	SR6 & SR8 (Norfolk) & SSR6 (Suffolk)	✓		

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Workplace Health	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)	✓		
Resource Management Unit	Constabularies	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)	✓		
Succession Planning	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)	✓		
Absence Management	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)		✓	
Recruitment and Training	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)		✓	
HR Strategy	All	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)		✓	
Learning and Development	Constabularies	Assurance	SR1 & SR6 (Norfolk) & SSR1 & SSR5 (Suffolk)			✓
Grievance Reporting and Management	All	Assurance	SR1 & SR6 (Norfolk) SSR1 & SSR5 (Suffolk)			✓
Workforce Planning	Constabularies	Assurance	SR1 & SR6 (Norfolk) SSR1 & SSR5 (Suffolk)			✓
Follow Up						
Follow Up	All	Follow Up		✓	✓	✓
Management and Planning						

Review Area	Entity	Type	Strategic Risk Register Reference(s)	2022/23	2023/24	2024/25
Annual Planning		Management		✓	✓	✓
Audit Committee Preparation and Attendance		Management		✓	✓	✓
Annual Report		Management		✓	✓	✓
Audit Management		Management		✓	✓	✓
Total Days				330	330	330

APPENDIX B: ANNUAL PLAN – 2022/23

Quarter	Review	Type	Days	High-level Scope	Prog Ref	Review Type
1	Norfolk – OPCC Audit – Community Safety Partnership	Assurance	12	The audit will review how successful embedding of the community safety partnership function has been and to ensure the service is achieving its objectives.		Assurance
3	Performance Management	Assurance	12	The review will consider the way in which key performance data is collated to inform effective decision making, taking in to account the accuracy, integrity and consistency of data. The audit will focus on the new revised performance framework that is being implemented.		Assurance
4	Commissioner’s Grants	Assurance	12	The audit will review the systems and controls in place for commissioning undertaken by the offices of the police and crime commissioners to ensure that this is operating effectively.		Assurance
3	Change Management Programme	Assurance	12	The audit will review the systems and controls in place for management of the change management programme. The audit will be undertaken in conjunction with the ICT Project Management – Support for New Projects review.		Assurance
1	Complaints	Assurance	12	The audit will review controls in place to ensure that complaints are investigated accordingly as per legislation.		Assurance
2	Whistleblowing	Assurance	10	The audit will focus on the whistleblowing processes in place across the forces.		Assurance
4	Risk Management	Assurance	10	This audit will cover the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation. The audit will review the Constabularies and the Police and Crime Commissioners approach to risk management.		Assurance
2	ICT Strategy	Assurance	10	The objective of the review is to undertake a review of the new ICT strategy to establish if this is appropriate strategy in place and to ensure progress is being made in accordance with the ICT strategy.		Digital Assurance
3	ICT Project Management – Support for New Projects	Assurance	12	The objective of the review is to undertake a review of the ICT Project Management function to establish if this is operating effectively. The audit will be undertaken in conjunction with the Change Management Programme review.		Digital Assurance
1	Cyber Security	Assurance	12	The audit approach will consider the security management arrangements for the pro-active identification, prioritising and mitigating against cyber-threats.		Digital Assurance
2	Use of Social Media	Assurance	12	The audit will review the policies and procedures around the use of social media, training and compliance with those policies.		Digital Assurance

Quarter	Review	Type	Days	High-level Scope	Prog Ref	Review Type
4	Key Financials	Assurance	20	The review considers the arrangements for key controls operating within the systems and Force Management Statements.		Assurance
2	Overtime and Additional Allowances	Assurance	14	The review will assess the controls in place to effectively manage, approve and monitor overtime and additional bonus and honorarium payments.		Assurance
2	Local procurement compliance including waivers	Assurance	12	The objective of the audit is to determine if there are effective controls in place over procurement at local level to ensure that they are complying with contract standing orders.		Assurance
3	Firearms Licensing	Assurance	12	The review will consider the extent to which the new statutory guidance for licensing firearms has been adopted and complied with.		Assurance
1	Safeguarding	Assurance	12	The objective of the audit is to determine if there are effective controls in place to meet statutory obligations in relation to protecting and safeguarding vulnerable people who they come into contact with.		Assurance
2	Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	12	The review will assess the effectiveness of controls for managing the recovery of seized property process for both Norfolk and Suffolk Constabularies.		Assurance
3	Data Protection / Freedom of Information	Assurance	12	The review will assess the controls in place to meet statutory obligations in relation to data protection and compliance with freedom of information requests.		Assurance
4	Data Quality	Assurance	12	The review will assess controls in place to ensure the accuracy and integrity of data.		Assurance
2	Vetting	Assurance	14	The review will consider the extent to which vetting procedures have been strengthened in line with recent guidance and whether national recommendations in this area have been adopted and implemented. The review will also consider what controls are in place to ensure that business interest, secondary employment and any declarations of interests are considered when undertaking vetting.		Assurance
3	Agile Working	Assurance	12	The review will assess the arrangements in place to facilitate agile working, including: the technology used to support these arrangements; the efficient use of space; the availability of staff for key meetings and on-site requirements and how management has oversight of who will be where and when; and the arrangements to ensure continued productivity.		Assurance
1	Workplace Health	Assurance	14	To review the adequacy, effectiveness and efficiency of the workplace health system to establish if it is working effectively.		Assurance
2	Resource Management Unit	Assurance	12	The review considers the arrangements for the effectiveness of procedures for the resource management within the constabularies.		Assurance

Quarter	Review	Type	Days	High-level Scope	Prog Ref	Review Type
3	Succession Planning	Assurance	14	The review considers the arrangements in place to ensure appropriate succession planning is undertaken in relation to both police officers and police staff.		Assurance
1 – 4	Follow-up	Follow up	12	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring good progress for implementing recommendations, and providing reports to the Joint Audit Committees.		
1	Annual Planning	Management	1	Assessing the Police and Crime Commissioners’ and the Chief Constables’ annual audit needs.		
4	Annual Report	Management	1	Reporting on the overall conclusions and opinion based on the year’s audits and other information and providing input to the Annual Governance Statement.		
1 – 4	Audit Management	Management	18	This time includes: meeting client management, overseeing the audit plan, reporting and supporting the Joint Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).		
Total days			330			

APPENDIX C: PREVIOUS AUDITS

Review Area	2019/20	2020/2021	2021/2022
Governance			
Justice Services Review			✓
Transformation and Strategic Planning / Change			✓
Strategic Control and Corporate Governance		✓	
2020 Strategic Change Programme	✓		
2025 Strategic Change Programme	✓		
Collaborations		✓	
Performance Management		✓	
Commissioner's Grants	✓		✓
Corporate Health and Safety		✓	
Complaints	✓		
Corporate and HR Policies	✓		✓
Risk			
Risk Management	✓	✓	✓
Business Continuity			✓
Emergency Planning	✓		
Digital Assurance			
Website Content	✓		
Telematics	✓		
Software Licensing	✓		
GDPR/Data Protection	✓		
Information Management/Security OPCC	✓		
Systems – ERP / Enact / DMS / Chronicle interfaces			✓

Review Area	2019/20	2020/2021	2021/2022
Device Management		✓	
Digital World		✓	
Finance			
Key Financials	✓	✓	✓
Single Tender Actions	✓		
Shared Services Transaction Centre			✓
Overtime	✓		✓
Expenses and Additional Allowances	✓		
Local procurement compliance including waivers		✓	
Shared Services Transaction Centre			✓
Procurement strategy			✓
Payroll		✓	
Budgetary Control	✓		
OBB Process		✓	
Contract Management	✓		
Capital Programme			✓
Pension administration			✓
Operational Performance and Infrastructure			
Firearms Management	✓		
Dog Handling	✓		✓
Uniform Stores	✓		
Estate Maintenance	✓		
Transport Management - Maintenance, Repair, Disposal, Transport Stock			✓
Estates Strategy		✓	

Review Area	2019/20	2020/2021	2021/2022
ANPR Camera			✓
Security of Seized Proceeds of Crime (Cash and Assets)		✓	
Data Quality		✓	✓
MOPI Compliance		✓	
Workforce			
Equality Diversity and Inclusivity	✓		
Vetting		✓	
Establishment, Capacity, Recruitment and Retention			✓
PEQF		✓	✓
Workplace Health	✓		
Resource Management Unit			
Succession Planning		✓	
Absence Management including Limited Duties	✓		✓
Recruitment and Training		✓	
HR Strategy		✓	
Learning and Development		✓	
External Training Budget	✓		
Temporary Contracts	✓		

APPENDIX D: INTERNAL AUDIT CHARTER

The Need for a Charter

The Audit Charter formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies defines the scope of internal audit activities. The establishment of the Audit Charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit Committee.

The Role of Internal Audit

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the framework of governance, risk management and control. TIAA is responsible for providing assurance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' governing body (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the risk management, control and governance processes.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS and the IIA standards which are articulated in the International Professional Practices Framework (IPPF).

Scope

All the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions; however, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the board, Audit Committee or the nominated officer (being the post responsible for the day-to-day liaison with TIAA), provided such reviews do not compromise the audit service's objectivity or independence, or the achievement of the

approved audit plan.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data for this purpose will be carried out in a manner prescribed by TIAA's professional standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems; however, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day-to-day administrative purposes only, TIAA reports to a nominated officer within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the board, the chair of the Audit Committees and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA's professional judgement, responsibility for implementing audit recommendations rests with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' management.

Conflict of Interest

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

We are not aware of any conflicts of interest and should any arise we will manage them in line with TIAA's audit charter and internal policies, the PSIAS/IIA standards and the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' requirements.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2002.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

Limitations and Responsibility

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies additional time will be required to carry out such testing. The Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.

Liaison with the External Auditor

We will liaise with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' External Auditor. Any matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

Reporting

Assignment Reports: A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of TIAA's audit charter and PSIAS/IIA standards.

Progress Reports: Progress reports will be prepared for each Audit Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

Follow-Up Reports: We will provide an independent assessment as to the extent that priority 1 and 2 recommendations have been implemented. Priority 3 recommendations are low-level/housekeeping in nature and it is expected that management will monitor and report on implementation as considered appropriate.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in TIAA's audit charter and PSIAS/IIA standards. The Annual Report will include a summary opinion of the effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' governance, risk management and operational control processes based on the work completed during the year.

Other Briefings: During the year Client Briefing Notes, Benchmarking and lessons learned digests will be provided. These are designed to keep the organisation abreast of in-year developments which may impact on the governance, risk and control assurance framework.

Assurance Assessment Gradings

We use four levels of assurance assessments as set out below.

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Data Protection

TIAA has policies, procedures and processes in place to comply with all associated regulation and legislation on information security, which is underpinned by mandatory annual awareness training for all staff. To carry out our role effectively, we need to obtain information that is reliable, relevant and sufficient to support our findings and recommendations. The collection of data, particularly sensitive personal data, is minimised and is not shared with unauthorised persons unless there is a valid and legal requirement to do so. We have clear policies on the retention of data and its appropriate, controlled disposal. TIAA has a fully robust Information Security Management System that meets all the requirements of ISO27001:2013.

Quality Assurance

TIAA recognises the importance of Internal Audit being controlled at each stage to ensure that we deliver a consistent and efficient Internal Audit service that is fully compliant with professional standards and also the conditions of contract. We operate a comprehensive internal operational quality review process to ensure that all Internal Audit work is carried out in accordance with these standards. These quarterly reviews are part of our quality management system which has ISO 9001:2015 accreditation.

Audit Committee Responsibility

It is the responsibility of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to determine that the number of audit days to be provided and the planned audit coverage are sufficient to meet the Committee's requirements and the areas selected for review are appropriate to provide assurance against the key risks within the organisation.

By approving this document, the Audit Committee is also approving the Internal Audit Charter.

Disclaimer

The matters raised in this planning report, along with those raised in our audit and annual reports, are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Performance Standards

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

Performance Measure	Target
Completion of planned audits.	100%
Audits completed in time allocation.	100%
Draft report issued within 10 working days of exit meeting.	100%
Final report issued within 10 working days of receipt of responses.	100%
Compliance with TIAA's audit charter and PSIAS/IIA Standards.	100%



Audit Committee Forward Work Plan

12 April 2022

Morning Briefing 11 April	Complaints and Standards/ VAWG and Commissioning
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 25 January 2022	
Actions from previous meeting	Action Log
Internal Audit 2021/22 Progress Report and Follow Up Review 2022/23 Internal Audit Plan (Draft)	Reports from Head of Internal Audit
Forward Work Plan	Report from CFO
Audit Committee Annual report	Report from Chair and CFO
Part 2 Private Agenda	
Fraud Update – Part 2 private agenda	
Strategic Risk Register update – Part 2 private agenda	Report from Chief Exec and CC

5 July 2022

Morning briefing 4 July 2022	Single tender register & 7 Force Procurement/ Draft Statements of Accounts 2021/22
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 12 April 2022	
Actions from previous meeting	Action Log
Internal Audit 2021/22 Final Progress Report (including any outstanding reports from 2021/22) 2021/22 Annual Report	Reports from Head of Internal Audit (TIAA)
External Audit 2021/22 Audit Plan	Report from Director, E&Y
Accounting Policies	Update form CFO/ACO
Annual Governance Statement	Report from CFO

Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO & ACO
Strategic Risk Register Update – Part 2 private agenda	Report from Chief Exec and CC

11 October 2022

Morning Briefing 10 October	Risk appetite /VFM/Benchmarking/ Force Management Statement
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 27 July 2021	
Actions from previous meeting	Action Log
Internal Audit 2022/23 Summary of Internal Control	Reports from Head of Internal Audit
Corporate Governance Framework	Report from CFO
Annual Governance Statement	Report from CFO
Audit Committee Effectiveness (Skills)	Report from CFO
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO
Strategic Risk Register update– Part 2 private agenda	Report from Chief Exec and CC

November 2022

Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 11 October 2022	
Actions from previous meeting	Action Log
Final Accounts 2020/21 Approval including External Auditor's Audit Results Report	Reports from CFO and E&Y
Internal Audit 2021/22 Progress Report and Follow up Report	Report from Head of Internal Audit
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO

January 2023

Morning briefing January	
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting November 2022	
Actions from previous meeting	Action Log
Internal Audit 2021/22 Progress update and follow up report	Report from Head of Internal Audit

External Audit 2020/21 Accounts Annual Audit Report	Reports from Director, E&Y
Treasury Management 2021/22 Half Year Update 2022/23 Strategy (draft)	Report from CFO
Forward Work Plan	Report from CFO
Fraud update – Part 2 private agenda	
Strategic Risk Register Update – Part 2 private agenda	Report from Chief Exec and CC

Note:-

1. An Audit Skills questionnaire will be sent out in September 2022
2. A private meeting with Audit Committee members and Internal and External Audit leads will take place 9-10am 25th January 2023 on MS Teams

Report Author

Jill Penn

Chief Finance Officer - OPCCN

ORIGINATOR: Chairman

SUBJECT: Audit Committee Annual Report – 1 April 2021 – 31 March 2022

SUMMARY:

The work undertaken by the Committee is presented in the Annual Audit Committee Report. This submission is for the PCC and Chief Constable to review and discuss with the Audit Chair. A meeting has been scheduled on 30th May 2022.

Introduction

The purpose of the Audit Committee is to provide independent advice and recommendations to the Police and Crime Commissioner and the Chief Constable for Norfolk on the adequacy of governance and risk management frameworks, the internal control environment and financial reporting.

The Committee has an independent role to review the effectiveness of governance, risk management and control arrangements in the Office of the Police and Crime Commissioner for Norfolk (OPCCN) and in Norfolk Constabulary. It also reviews financial reporting and annual governance processes as well as the work of the internal and external auditors.

This report covers the activities undertaken by the Audit Committee at its meetings during the period from 1 April 2021 to 31 March 2022.

The Committee comprises 5 independently appointed members who have a range of backgrounds and experience. During the period, it met 5 times and these meetings usually are open to the public to attend. However, with national lockdowns and tier restrictions due to the Covid 19 pandemic; meetings were held virtually with the public being asked to submit questions before the meetings and all details of the meetings appear on the website as usual.

Governance and Risk Management frameworks

During the year, the Committee reviewed and approved the Annual Governance Statement for the year ended 31 March 2021 which sets out the arrangements that operated to ensure effective governance in the OPCCN and the Constabulary.

This statement was published as part of the annual financial statements for the year ended 31 March 2021. It is also reviewed by the external auditor who did not raise any issues in relation to its contents as part of the annual audit process.

The Committee also supported the work of the Corporate Governance Working Group in refreshing the Corporate Governance Framework, which has been updated on the website.

At its meetings during the year, the Committee reviewed the strategic risks facing the OPCCN and the Constabulary, together with the actions being taken by management to manage those risks effectively. The Committee also discusses any emerging risks with representatives from the OPCCN and the Constabulary.

Internal Controls

Internal auditors have been appointed to assess and test the operation of internal controls in a number of activities based on a programme of work for the year. The Committee reviewed and agreed the internal audit plan for the 2021/2022 year and then received progress reports from the internal auditors on their work at each meeting. During the year out of a total of 17 internal audit results reported to the Committee 2 were substantial, 12 reasonable and 3 limited assurances.

The limited audits were for data quality, MOPI project implementation and seized monies.

The contract with TIAA, the internal auditors ended on 30 June 2021. A 7 Force Commercial services tender exercise was undertaken which members of the Committee were involved in. However, this did not result in a successful award. TIAA have been reappointed until 30 June 2022. A fresh procurement exercise is now on course again with involvement of the Committee.

The Committee also discussed individual internal audit reports with the internal audit team and with management at each of its meetings with particular emphasis on those reports where the overall conclusion was one of limited assurance and are interested in the follow up work especially in the areas listed above.

The internal audit reports included progress in implementing agreed recommendations arising from earlier assignments. The Committee has been pleased with the recent progress that has been made by management to action recommendations. It will continue to focus on this important area.

The planned overall conclusion from the Head of Internal Audit annual report for 21/22 will be that TIAA are satisfied that, for the areas reviewed during the year, the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies had reasonable and effective risk management, control and governance processes in place.

Financial Reporting

The OPCCN and the Constabulary are required to produce annual financial statements in accordance with recognised accounting standards and which are then subject to an independent external audit.

Prior to the production of the annual accounts, the Committee reviewed the accounting policies to be used in compiling the accounts. It also reviewed the draft annual accounts before the external audit process commenced and questioned the Chief Finance Officers on a range of accounting matters that they contained.

At the conclusion of the external audit process, the Committee received a report from the external auditor which set out the results of the audit work in relation to annual accounts and the arrangements for securing value for money in the use of resources at the OPCCN and the Constabulary.

The external auditor provided unqualified opinions for the year ended 31 March 2021. The external auditor summarised all of these results in an Annual Audit Report which was presented to the Committee and published on the OPCCN website in January 2022.

The Committee recorded its appreciation of management in achieving this positive report. It also noted the change in timescales for publishing and auditing the financial statements for 2020/21, due to the pandemic. The revised deadline of 30 November was achieved.

Other Matters

The Committee reviewed the annual Treasury Management strategy for the year ending 31 March 2022, together with an update on treasury activities during 2021/22. The strategy sets out details of the approach to managing debt and investments.

As well as its formal meetings, the Committee meets to discuss topics that are relevant to its business so that members have a greater insight into policing matters.

Topics that have been included in this programme of training and development during the year were Policing education qualifications framework (PEQF), Norfolk 2020, Joint Justice & Criminal Justice, the Estate Strategy and Modern Work Programmes, shared services, team resilience, data quality and Public Sector Audit Appointments(PSAA) external auditor appointments.

The Committee met Internal Audit and External Audit in private, which is recommended best practice.

Rob Bennett
Chair
On behalf of the Audit Committee